

# Montana Code Annotated 2011

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## Constitution of Montana -- Article VIII -- REVENUE AND FINANCE

EXHIBIT

5

DATE

4-12-13

**Section 5. Property tax exemptions.** (1) The legislature may exempt from taxation:

SB398

(a) Property of the United States, the state, counties, cities, towns, school districts, municipal corporations, and public libraries, but any private interest in such property may be taxed separately.

(b) Institutions of purely public charity, hospitals and places of burial not used or held for private or corporate profit, places for actual religious worship, and property used exclusively for educational purposes.

(c) Any other classes of property.

(2) The legislature may authorize creation of special improvement districts for capital improvements and the maintenance thereof. It may authorize the assessment of charges for such improvements and maintenance against tax exempt property directly benefited thereby.

*Provided by Montana Legislative Services*